

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**In re:** : **CHAPTER 11**  
: :  
**SCUNGIO BORST & ASSOCIATES, LLC,** : **BANKRUPTCY NO. 22-10609(AMC)**  
: :  
**Debtor.** : :  
\_\_\_\_\_

**AMENDED<sup>1</sup> CERTIFICATE OF SERVICE**

I, Aris J. Karalis, Esquire, do hereby certify that on March 12, 2024 I caused to have served a copy of the following documents upon the parties on the list attached hereto in the manner indicated thereon:

1. Notice of Filing of Execution Version of Exhibit A (SBA Plan Trust Agreement) to the Debtor's Modified Joint Plan of Liquidation (with Technical Modifications) Proposed by Scungio Borst & Associates, LLC and The Official Committee of Unsecured Creditors of the Debtor's Estate and Redline thereof ("Notice");
2. the Execution Version of the SBA Plan Trust Agreement attached as Exhibit 1 to the Notice; and
3. a redline comparison of the Execution Version of the SBA Plan Trust Agreement marked against the version of the SBA Plan Trust Agreement attached as Exhibit A to the Plan [D.I. 326, pgs. 37 to 66] attached as Exhibit 2 to the Notice.

**KARALIS PC**

By: /s/ Aris J. Karalis  
ARIS J. KARALIS

*Attorneys for the Debtor*

Dated: March 13, 2024

---

<sup>1</sup> This document is amended solely to correct the caption to reflect the filing party is Scungio Borst & Associates, LLC.

**VIA ECF TRANSMISSION**

George M. Conway, Esquire  
Office of the United States Trustee  
Robert N.C. Nix Federal Building  
900 Market Street, Suite 320  
Philadelphia, PA 19107

Corinne Samler Brennan, Esquire  
Klehr Harrison Harvey Branzburg LLP  
1835 Market Street, Suite 1400  
Philadelphia, PA 19103

Nicole M. Nigrelli, Esquire  
Ciardi Ciardi & Astin  
1905 Spruce Street  
Philadelphia, PA 19103

Pamela Elchert Thurmond, Esquire  
City of Philadelphia Law Department  
Municipal Services Building  
1401 JFK Boulevard, 5<sup>th</sup> Floor  
Philadelphia, PA 19102-1595

Gary D. Bressler, Esquire  
McElroy Deutsch, Mulvaney & Carpenter LLP  
1617 JFK Boulevard, Suite 1500  
Philadelphia, PA 19103

Daniel M. Pereira, Esquire  
Stradley Ronon Stevens & Young LLP  
2005 Market Street, Suite 2600  
Philadelphia, PA 19103

Kevin Grem, Esquire  
Commonwealth of PA, Dept of Labor and Ind.  
Collections Support Unit  
P.O. Box 68568  
Harrisburg, PA 17121-8568

Travis L. Kreiser, Esquire  
Kreiser & Associates PC  
1300 Lawarence Road  
Havertown, PA 19083

Clayton W. Davison, Esquire  
McNees Wallace & Nurick LLC  
100 Pine Street, PO Box 1166  
Harrisburg, PA 17108-1166

Anthony R. Twardowski, Esquire  
Zarwin Baum DeVito Kaplan Schaefer Toddy  
2005 Market Street, 16<sup>th</sup> Floor  
Philadelphia, PA 19103

Ira E. Dorfman, Esquire  
Steven A. Berkowitz & Associates PC  
10000 Lincoln Drive East, Suite 202  
Marlton, NJ 08053

Alexander F. Barth, Esquire  
Cohen Seglias Pallas Greenhall & Furman PC  
1600 Market Street, 32<sup>nd</sup> Floor  
Philadelphia, PA 19103

Ronald M. Tucker, Esquire  
Simon Property Group, Inc.  
225 West Washington Street  
Indianapolis, IN 46204

Patrick J. Reilly, Esquire  
Cole Schotz P.C.  
500 Delaware Avenue, Suite 1410  
Wilmington, DE 19801

Rebecca K. McDowell, Esquire  
Saldutti Law Group  
1700 Market Street, Suite 1005  
Philadelphia, PA 19103

Keri P. Ebeck, Esquire  
Bernstein-Burkley PC  
601 Grant Street, 9<sup>th</sup> Floor  
Pittsburgh, PA 15219

Benjamin A. Andersen, Esquire  
460 Norristown Road, Suite 110  
Blue Bell, PA 19422

Michael P. Kelly, Esquire  
Cowan and Kelly  
402 Middletown Blvd., Suite 202  
Langhorne, PA 19047

Peter J. Norman, Esquire  
Klehr Harrison Harvey Branzburg LLP  
1835 Market Street, Suite 1400  
Philadelphia, PA 19103

Thomas P. Stevens, Esquire  
Horn Williamson, LLC  
Two Penn Center  
1500 JFK Boulevard, Suite 1700  
Philadelphia, PA 19102

David Tolchin, Esquire  
Jaroslawicz & Jaros PLLC  
225 Broadway, 24<sup>th</sup> Floor  
New York, NY 10007

Jamie W. Goncharoff, Esquire  
15 West Gay Street  
West Chester, PA 19380

Edmond M. George, Esquire  
Obermayer Rebmann Maxwell & Hippel LLP  
Centre Square West, Suite 3400  
1500 Market Street  
Philadelphia, PA 19102

Michael D. Vagnoni, Esquire  
Obermayer Rebmann Maxwell & Hippel LLP  
Centre Square West, Suite 3400  
1500 Market Street  
Philadelphia, PA 19102

William Rubley, Esquire  
Cooper Levenson, P.A.  
1415 Marlton Pike East  
Cherry Hill Plaza, Suite 205  
Cherry Hill, NJ 08034

Paul B. Maschmeyer, Esquire  
Maschmeyer Marinas P.C.  
629A Swedesford Road  
Swedesford Corporate Center  
Malvern, PA 19355

Andrew C. Eckert, Esquire  
Brown McGarry Nimeroff LLC  
158 W. Gay Street, Suite 200  
West Chester, PA 19380

Jami B. Nimeroff, Esquire  
Brown McGarry Nimeroff LLC  
Two Penn Center, Suite 610  
1500 John F. Kennedy Boulevard  
Philadelphia, PA 19102

Brian W. Bisignani, Esquire  
Post & Schell PC  
17 North 2<sup>nd</sup> Street, 12<sup>th</sup> Floor  
Harrisburg, PA 17101-1601

Joseph M. Kanfer, Esquire  
Woolford Kanfer Law, P.C.  
101 North Pointe Blvd., Suite 200  
Lancaster, PA 17601

Michael J. Sheridan, Esquire  
940 W. Valley Road, Suite 1601  
Wayne, PA 19087

Carol L. Knowlton, Esquire  
Gorski & Knowlton PC  
311 Whitehorse Avenue, Suite A  
Hamilton, NJ 08610

Robert H. Holber, Esquire  
Law Office of Robert H. Holber, P.C.  
41 E. Front Street  
Media, PA 19063

Christos A. Katsaounis, Sr. Counsel  
PA Dept of Revenue  
Office of Chief Counsel  
P.O. Box 281061  
Harrisburg, PA 17128-1061

Keith Martin, Esquire  
Edelstein Martin & Nelson LLP  
123 S. Broad Street, Suite 1820  
Philadelphia, PA 19109

Bradford J. Sandler, Esquire  
Pachulksi Stang Ziehl & Jones LLP  
919 N. Market Street, 17<sup>th</sup> Floor  
Wilmington, DE 19801

Paul J. Winterhalter, Esquire  
Offit Kurman  
401 Plymouth Road, Suite 100  
Plymouth Meeting, PA 19462

**VIA E-MAIL**

Daniel F.X. Geoghan, Esquire  
Cole Schotz P.C.  
1325 Avenue of the Americas, 19<sup>th</sup> Floor  
New York, NY 10019  
[dgeoghan@coleschotz.com](mailto:dgeoghan@coleschotz.com)

Scungio Borst & Associates, LLC  
Attn: Scott Scungio  
4 Manchester Road  
P.O. Box 203  
Media, PA 19065

Barry J. Roy, Esquire  
Rabinowitz Lubetkin & Tully LLC  
293 Eisenhower Parkway, Suite 100  
Livingston, NJ 07039  
[broy@rltlawfirm.com](mailto:broy@rltlawfirm.com)

Eric A. Browndorf, Esquire  
Cooper Levenson, P.A.  
1125 Atlantic Avenue, 3<sup>rd</sup> Floor  
Atlantic City, NJ 08401  
[ebrowndorf@cooperlevenson.com](mailto:ebrowndorf@cooperlevenson.com)

Bret M. Amron, Esquire  
Bast Amron  
SunTrust International Ctr.  
One Southeast Third Avenue, Suite 1400  
Miami, FL 33131  
[bamron@bastamron.com](mailto:bamron@bastamron.com)

Dain A. de Souza, Esquire  
Bast Amron  
SunTrust International Ctr.  
One Southeast Third Avenue, Suite 1400  
Miami, FL 33131  
[ddesouza@bastamron.com](mailto:ddesouza@bastamron.com)